

Table of Contents

<u>Page(s)</u>	<u>Topic</u>
1	Memo to the Oscoda County Board of Commissioners
2	Listing of Oscoda County Commissioners and Township Officials
3	2020 Tentative Ratio's as published February 13, 2020
4-9	Oscoda County 2020 L-4024
10	Oscoda County 2020 L-4037
11-22	Township and County Equalized Values for 2020
23	Oscoda County Assessed and Taxable Value amounts for tax years 2010 thru 2020
24	Graph depicting Oscoda County Assessed and Taxable Value amounts for tax years 2011 thru 2020
25	Oscoda County Parcel Count for tax years 2017 thru 2020

Oscoda County Equalization Department

Gwen Monk
Field Appraiser

Amber Woehlert
Director

Lynnette Sposato
Equalization Technician

TO:
Oscoda County Board of Commissioners

April 13, 2020

Re: 2020 Equalization Report

Honorable Commissioners,

After careful review of the 2020 Assessment Rolls for the six (6) townships in Oscoda County, this Equalization Department recommends the adoption of an equalized value of Real Property of \$431,943,415, and an equalized value of Personal Property of \$48,119,900, for a total equalized value of **\$480,063,315**, which represents an increase of \$18,139,085, or 4%.

The Consumer Price Index, or CPI, for 2020 is 1.9%. With losses, adjustments, and additions the county can expect a tentative Taxable Value of **\$412,484,426**. This is an increase from last year of \$11,673,260 or 2.83%.

Valuation is compiled on the attached documentation (L-4024).

This is recommended in compliance with PA 125 of 1991.

Respectfully submitted,

Amber Woehlert

Amber Woehlert
Michigan Advanced Assessing Officer/MAAO
Oscoda County Equalization Director

Oscoda County Board of Commissioners

Commissioner Chuck Varner.....District 1
Vice Chairperson of the Board

Commissioner Tom McCauley.....District 2

Commissioner Jackie Bondar...District 3

Commissioner Kyle Yoder.....District 4
Chairperson of the Board

Commissioner Libby Marsh.....District 5

Oscoda County Township Officials

Big Creek Township (01)

Randy Booth – Supervisor
Susan Avery – Treasurer
Rhonda Mundt – Clerk
Randy Booth – Assessor

Elmer Township (04)

Martin Galbraith - Supervisor
Jenni Layman - Treasurer
Jeanie Smith - Clerk
Toni Brusch - Assessor

Clinton Township (02)

Chris Neff – Supervisor
Dawn Larrison – Treasurer
Sheri Sanderson – Clerk
Richard Monk – Assessor

Greenwood Township (05)

Fred Lindsey - Supervisor
Carol Havrilla - Treasurer
Suzy Scott - Clerk
Richard Monk - Assessor

Comins Township (03)

Warren Miller – Supervisor
Myra Yoder – Treasurer
Kelly Wangbichler – Clerk
Toni Brusch – Assessor

Mentor Township (06)

Gary Wyckoff - Supervisor
Joan Trim - Treasurer
Thomas Galbraith - Clerk
Richard Monk – Assessor

OSCODA COUNTY
2020 TENTATIVE EQUALIZATION RATIO'S
PUBLISHED AS REQUIRED BY P.A. 165 OF 1971

AS OF: 1/31/2020
 Published: 2/14/2020

Township or City	Agricultural		Commercial		Industrial		Residential	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
BIG CREEK TOWNSHIP	41.67	1.1999	51.3	0.97466	55.66	0.89831	48.59	1.02902
CLINTON TOWNSHIP	--	--	44.45	1.12486	49.33	1.01358	49.6	1.00806
COMINS TOWNSHIP	51.05	0.97943	47.3	1.05708	46.91	1.06587	47.8	1.04603
ELMER TOWNSHIP	50.05	0.999	47.61	1.0502	48.15	1.03842	47.08	1.06202
GREENWOOD TOWNSHIP	--	--	46.19	1.08249	48.47	1.03157	48.18	1.03778
MENTOR TOWNSHIP	--	--	45.58	1.09697	58.54	0.85412	47.36	1.05574

PERSONAL PROPERTY (ALL)	
RATIO	FACTOR

50.00% 1.00000

1. Equalization Ratio's as shown are percentages of assessed valuations to True Cash Value (TCV) as determined by a survey of individual assessments. The multipliers are those necessary to bring the ratios to the required 50% of estimated True Cash Value.
2. The multipliers as shown are "TENTATIVE" and subject to change as the result of possible adjustments by individual assessing officers. Assuming that no adjustments are made, the multiplier may be applied to each individual valuation.

NOTE: These multipliers replace those of 2019 and are not an addition to or subtraction from them

Personal and Real Property - TOTALS**L-4024****Oscoda County**

Statement of acreage and valuation in the year 2020 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Big Creek	26,893.07	113,920,910	113,920,910	19,264,100	19,264,100	133,185,010	133,185,010
Clinton	36,020.37	43,898,900	43,898,900	3,643,200	3,643,200	47,542,100	47,542,100
Comins	33,256.51	74,320,900	74,320,900	5,766,600	5,766,600	80,087,500	80,087,500
Elmer	22,304.34	49,539,900	49,539,900	4,421,800	4,421,800	53,961,700	53,961,700
Greenwood	20,151.45	98,777,105	98,777,105	7,417,000	7,417,000	106,194,105	106,194,105
Mentor	8,749.37	51,485,700	51,485,700	7,607,200	7,607,200	59,092,900	59,092,900
Totals for County	147,375.11	431,943,415	431,943,415	48,119,900	48,119,900	480,063,315	480,063,315

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20__

Equalization Director_____
Clerk of the Board of Commissioners_____
Chairperson of Board of Commissioners

Equalized Valuations - REAL**L-4024****Oscoda County**

Statement of acreage and valuation in the year 2020 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Big Creek	1,231,100	7,429,600	2,753,800	102,506,410	0	0	113,920,910
Clinton	0	1,144,800	1,296,300	41,457,800	0	0	43,898,900
Comins	6,192,500	3,707,900	2,259,600	62,160,900	0	0	74,320,900
Elmer	4,662,800	1,159,600	1,119,200	42,598,300	0	0	49,539,900
Greenwood	0	4,419,300	475,800	93,882,005	0	0	98,777,105
Mentor	0	4,749,400	317,500	46,418,800	0	0	51,485,700
Total for County	12,086,400	22,610,600	8,222,200	389,024,215	0	0	431,943,415

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director_____
Clerk of the Board of Commissioners_____
Chairperson of Board of Commissioners

Assessed Valuations - REAL**L-4024****Oscoda County**

Statement of acreage and valuation in the year 2020 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Big Creek	1,231,100	7,429,600	2,753,800	102,506,410	0	0	113,920,910
Clinton	0	1,144,800	1,296,300	41,457,800	0	0	43,898,900
Comins	6,192,500	3,707,900	2,259,600	62,160,900	0	0	74,320,900
Elmer	4,662,800	1,159,600	1,119,200	42,598,300	0	0	49,539,900
Greenwood	0	4,419,300	475,800	93,882,005	0	0	98,777,105
Mentor	0	4,749,400	317,500	46,418,800	0	0	51,485,700
Total for County	12,086,400	22,610,600	8,222,200	389,024,215	0	0	431,943,415

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director_____
Clerk of the Board of Commissioners_____
Chairperson of Board of Commissioners

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name		Certification Number R-9351	Certification Level (MCAO, MAAO, MMAO) MAAO	Tax Year 2020
Local Unit of Government Name Oscoda County		City or Township County	County Name Oscoda	
PART 2: CBC ASSESSED VALUE AS EQUALIZED – AD VALOREM				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
			Real Agriculture	12,086,400
			Real Commercial	22,610,600
			Real Industrial	8,222,200
			Real Residential	389,024,215
			Real Timber Cutover	
			Real Developmental	
			TOTAL REAL PROPERTY	431,943,415
			TOTAL PERSONAL PROPERTY	48,119,900
			TOTAL OF REAL AND PERSONAL PROPERTY	480,063,315
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<p><i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem and Special Acts property to be accurate.</i></p>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$1,231,100	17	49.76%	1.00000	\$1,231,100	\$1,237,069	\$2,474,137	0.92%
201 COMM	\$7,429,600	111	49.16%	1.00000	\$7,429,600	\$7,557,001	\$15,114,002	5.58%
301 IND	\$2,753,800	33	49.36%	1.00000	\$2,753,800	\$2,789,258	\$5,578,515	2.07%
401 RES	\$102,506,410	3,749	49.87%	1.00000	\$102,506,410	\$102,777,562	\$205,555,124	76.97%
TOTALS	\$113,920,910	3,910	49.81%	1.00000	\$113,920,910	\$114,360,890	\$228,721,778	85.54%

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$960,700	101	50.00%	1.00000	\$960,700	\$960,700	\$1,921,400	0.72%
351 IND PERS	\$388,900	2	50.00%	1.00000	\$388,900	\$388,900	\$777,800	0.29%
551 UTIL PERS	\$17,914,500	21	50.00%	1.00000	\$17,914,500	\$17,914,500	\$35,829,000	13.45%
TOTALS	\$19,264,100	124	50.00%	1.00000	\$19,264,100	\$19,264,100	\$38,528,200	14.46%

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$113,920,910	3,910	49.81%	1.00000	\$113,920,910	\$114,360,890	\$228,721,778	85.54%
PERS	\$19,264,100	124	50.00%	1.00000	\$19,264,100	\$19,264,100	\$38,528,200	14.46%
TOTALS	\$133,185,010	4,034	49.84%	1.00000	\$133,185,010	\$133,624,990	\$267,249,978	100.00%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$1,144,800	26	49.52%	1.00000	\$1,144,800	\$1,155,852	\$2,311,704	2.41%
301 IND	\$1,296,300	13	49.91%	1.00000	\$1,296,300	\$1,298,578	\$2,597,156	2.73%
401 RES	\$41,457,800	928	49.93%	1.00000	\$41,457,800	\$41,519,119	\$83,038,237	87.20%
TOTALS	\$43,898,900	967	49.92%	1.00000	\$43,898,900	\$43,973,549	\$87,947,097	92.34%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$179,700	20	50.00%	1.00000	\$179,700	\$179,700	\$359,400	0.38%
351 IND PERS	\$84,400	3	50.00%	1.00000	\$84,400	\$84,400	\$168,800	0.18%
551 UTIL PERS	\$3,379,100	61	50.00%	1.00000	\$3,379,100	\$3,379,100	\$6,758,200	7.11%
TOTALS	\$3,643,200	84	50.00%	1.00000	\$3,643,200	\$3,643,200	\$7,286,400	7.66%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$43,898,900	967	49.92%	1.00000	\$43,898,900	\$43,973,549	\$87,947,097	92.34%
PERS	\$3,643,200	84	50.00%	1.00000	\$3,643,200	\$3,643,200	\$7,286,400	7.66%
TOTALS	\$47,542,100	1,051	49.92%	1.00000	\$47,542,100	\$47,616,749	\$95,233,497	100.00%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$6,192,500	90	49.64%	1.00000	\$6,192,500	\$6,236,846	\$12,473,691	7.73%
201 COMM	\$3,707,900	65	49.00%	1.00000	\$3,707,900	\$3,783,856	\$7,567,712	4.63%
301 IND	\$2,259,600	28	49.81%	1.00000	\$2,259,600	\$2,268,243	\$4,536,485	2.82%
401 RES	\$62,160,900	1,805	49.95%	1.00000	\$62,160,900	\$62,223,079	\$124,446,158	77.62%
TOTALS	\$74,320,900	1,988	49.87%	1.00000	\$74,320,900	\$74,512,024	\$149,024,046	92.80%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$702,100	83	50.00%	1.00000	\$702,100	\$702,100	\$1,404,200	0.88%
351 IND PERS	\$335,300	5	50.00%	1.00000	\$335,300	\$335,300	\$670,600	0.42%
551 UTIL PERS	\$4,729,200	4	50.00%	1.00000	\$4,729,200	\$4,729,200	\$9,458,400	5.91%
TOTALS	\$5,766,600	92	50.00%	1.00000	\$5,766,600	\$5,766,600	\$11,533,200	7.20%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$74,320,900	1,988	49.87%	1.00000	\$74,320,900	\$74,512,024	\$149,024,046	92.80%
PERS	\$5,766,600	92	50.00%	1.00000	\$5,766,600	\$5,766,600	\$11,533,200	7.20%
TOTALS	\$80,087,500	2,080	49.88%	1.00000	\$80,087,500	\$80,278,624	\$160,557,246	100.00%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$4,662,800	57	49.32%	1.00000	\$4,662,800	\$4,727,286	\$9,454,572	8.64%
201 COMM	\$1,159,600	28	49.59%	1.00000	\$1,159,600	\$1,169,089	\$2,338,177	2.15%
301 IND	\$1,119,200	25	49.19%	1.00000	\$1,119,200	\$1,137,591	\$2,275,182	2.07%
401 RES	\$42,598,300	1,367	49.35%	1.00000	\$42,598,300	\$43,163,379	\$86,326,757	78.94%
TOTALS	\$49,539,900	1,477	49.35%	1.00000	\$49,539,900	\$50,197,345	\$100,394,690	91.81%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$94,900	30	50.00%	1.00000	\$94,900	\$94,900	\$189,800	0.18%
351 IND PERS	\$184,200	11	50.00%	1.00000	\$184,200	\$184,200	\$368,400	0.34%
551 UTIL PERS	\$4,142,700	18	50.00%	1.00000	\$4,142,700	\$4,142,700	\$8,285,400	7.68%
TOTALS	\$4,421,800	59	50.00%	1.00000	\$4,421,800	\$4,421,800	\$8,843,600	8.19%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$49,539,900	1,477	49.35%	1.00000	\$49,539,900	\$50,197,345	\$100,394,690	91.81%
PERS	\$4,421,800	59	50.00%	1.00000	\$4,421,800	\$4,421,800	\$8,843,600	8.19%
TOTALS	\$53,961,700	1,536	49.40%	1.00000	\$53,961,700	\$54,619,145	\$109,238,290	100.00%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$4,419,300	33	49.35%	1.00000	\$4,419,300	\$4,477,096	\$8,954,192	4.16%
301 IND	\$475,800	16	49.02%	1.00000	\$475,800	\$485,352	\$970,704	0.45%
401 RES	\$93,882,005	3,637	49.84%	1.00000	\$93,882,005	\$94,177,390	\$188,354,780	88.41%
TOTALS	\$98,777,105	3,686	49.82%	1.00000	\$98,777,105	\$99,139,838	\$198,279,676	93.02%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$706,400	26	50.00%	1.00000	\$706,400	\$706,400	\$1,412,800	0.67%
351 IND PERS	\$116,200	2	50.00%	1.00000	\$116,200	\$116,200	\$232,400	0.11%
551 UTIL PERS	\$6,594,400	31	50.00%	1.00000	\$6,594,400	\$6,594,400	\$13,188,800	6.21%
TOTALS	\$7,417,000	59	50.00%	1.00000	\$7,417,000	\$7,417,000	\$14,834,000	6.98%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$98,777,105	3,686	49.82%	1.00000	\$98,777,105	\$99,139,838	\$198,279,676	93.02%
PERS	\$7,417,000	59	50.00%	1.00000	\$7,417,000	\$7,417,000	\$14,834,000	6.98%
TOTALS	\$106,194,105	3,745	49.83%	1.00000	\$106,194,105	\$106,556,838	\$213,113,676	100.00%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$4,749,400	66	49.80%	1.00000	\$4,749,400	\$4,768,344	\$9,536,687	8.04%
301 IND	\$317,500	5	49.57%	1.00000	\$317,500	\$317,988	\$635,975	0.54%
401 RES	\$46,418,800	1,784	49.73%	1.00000	\$46,418,800	\$46,581,375	\$93,162,750	78.55%
TOTALS	\$51,485,700	1,855	52.94%	1.00000	\$51,485,700	\$51,667,707	\$97,258,566	87.13%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$162,300	62	50.00%	1.00000	\$162,300	\$162,300	\$324,600	0.27%
351 IND PERS								
551 UTIL PERS	\$7,444,900	17	0.00%	0.00000	\$7,444,900	\$7,444,900	\$14,889,800	12.60%
TOTALS	\$7,607,200	79	50.00%	1.00000	\$7,607,200	\$7,607,200	\$15,214,400	12.87%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$51,485,700	1,855	52.94%	1.00000	\$51,485,700	\$51,667,707	\$97,258,566	87.13%
PERS	\$7,607,200	79	50.00%	1.00000	\$7,607,200	\$7,607,200	\$15,214,400	12.87%
TOTALS	\$59,092,900	1,934	52.54%	1.00000	\$59,092,900	\$59,274,907	\$112,472,966	100.00%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$12,086,400	164	49.53%	1.00000	\$12,086,400	\$12,201,201	\$24,402,400	2.52%
201 COMM	\$22,610,600	329	49.34%	1.00000	\$22,610,600	\$22,911,238	\$45,822,474	4.71%
301 IND	\$8,222,200	120	49.55%	1.00000	\$8,222,200	\$8,297,010	\$16,594,017	1.71%
401 RES	\$389,024,215	13,270	49.82%	1.00000	\$389,024,215	\$390,441,904	\$780,883,806	81.04%
TOTALS	\$431,943,415	13,883	49.78%	1.00000	\$431,943,415	\$433,851,353	\$867,702,697	89.98%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$2,806,100	322	50.00%	1.00000	\$2,806,100	\$2,806,100	\$5,612,200	0.58%
351 IND PERS	\$1,109,000	23	50.00%	1.00000	\$1,109,000	\$1,109,000	\$2,218,000	0.23%
551 UTIL PERS	\$44,204,800	152	50.00%	1.00000	\$44,204,800	\$44,204,800	\$88,409,600	9.21%
TOTALS	\$48,119,900	497	50.00%	1.00000	\$48,119,900	\$48,119,900	\$96,239,800	10.02%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2020 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$431,943,415	13,883	49.78%	1.00000	\$431,943,415	\$433,851,353	\$867,702,697	89.98%
PERS	\$48,119,900	497	50.00%	1.00000	\$48,119,900	\$48,119,900	\$96,239,800	10.02%
TOTALS	\$480,063,315	14,380	49.80%	1.00000	\$480,063,315	\$481,971,253	\$963,942,497	100.00%

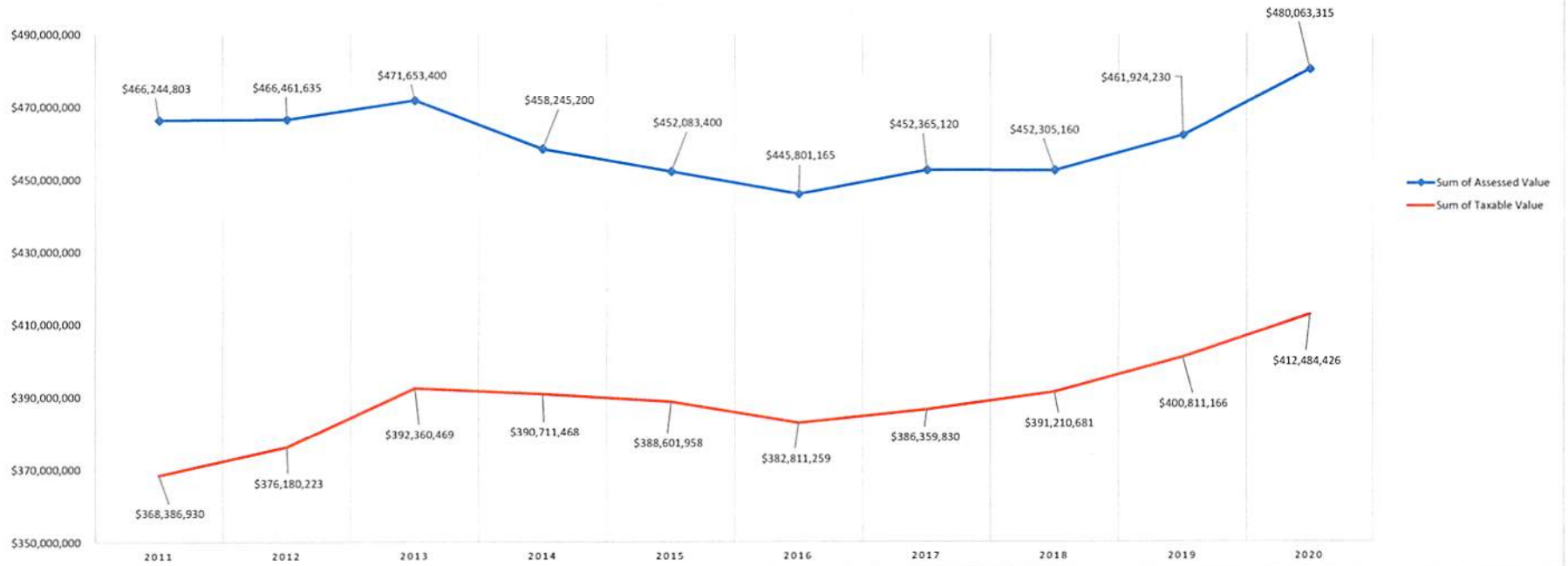
OSCODA COUNTY

Assessed Value - Taxable Value Changes
2011 thru 2020

<u>YEAR</u>	<u>ASSESSED VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>	<u>TAXABLE VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>
2011	\$466,244,803	1.45%	\$368,386,930	1.18%
2012	\$466,461,635	0.05%	\$376,180,223	2.12%
2013	\$471,653,400	1.11%	\$392,360,469	4.30%
2014	\$458,245,200	-2.84%	\$390,711,468	-0.42%
2015	\$452,083,400	-1.34%	\$388,601,958	-0.54%
2016	\$445,801,165	-1.39%	\$382,811,259	-1.49%
2017	\$452,365,120	1.47%	\$386,359,830	1.05%
2018	\$452,305,160	-0.01%	\$391,210,681	1.26%
2019	\$461,924,230	2.13%	\$400,811,166	2.45%
<u>2020</u>	<u>\$480,063,315</u>	<u>4.00%</u>	<u>\$412,484,426</u>	<u>2.83%</u>
2011 to 2020 % Change		2.88%		10.69%

Remarks: 2010 Assessed Value was \$459,586,365, Taxable Value was \$364,100,578.

Oscoda County Assessed & Taxable Value 2011 thru 2020



OSCODA COUNTY - REAL PROPERTY PARCEL COUNT (2017-2020)

AGRICULTURAL REAL (101)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK		17	17	17
CLINTON				
COMINS	88	88	88	90
ELMER	57	57	57	57
GREENWOOD				
MENTOR				
TOTALS	145	162	162	164

COMMERCIAL REAL (201)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	113	112	111	111
CLINTON	28	29	27	26
COMINS	62	62	62	65
ELMER	26	28	28	28
GREENWOOD	35	33	33	33
MENTOR	65	65	66	66
TOTALS	329	329	327	329

INDUSTRIAL REAL (301)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	33	33	33	33
CLINTON	12	12	12	13
COMINS	25	26	25	28
ELMER	31	25	25	25
GREENWOOD	16	16	16	16
MENTOR	5	5	5	5
TOTALS	122	117	116	120

RESIDENTIAL REAL (401)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	3,786	3,760	3,760	3,749
CLINTON	929	931	933	928
COMINS	1,796	1,792	1,799	1,805
ELMER	1,353	1,362	1,368	1,367
GREENWOOD	3,673	3,641	3,628	3,637
MENTOR	1,789	1,790	1,784	1,779
TOTALS	13,326	13,276	13,272	13,265

OSCODA COUNTY REAL PROPERTY PARCEL COUNT TOTALS

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
13,922	13,884	13,877	13,878

OSCODA COUNTY - PERSONAL PROPERTY PARCEL COUNT (2017-2020)

COMMERCIAL PERSONAL (251)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	98	96	98	101
CLINTON	20	17	19	20
COMINS	72	76	80	83
ELMER	25	27	27	30
GREENWOOD	26	25	26	26
MENTOR	55	58	60	62
TOTALS	296	299	310	322

INDUSTRIAL PERSONAL (251)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	4	3	2	2
CLINTON	3	3	3	3
COMINS	6	5	5	5
ELMER	10	11	11	11
GREENWOOD	4	3	3	3
MENTOR	0	0	0	0
TOTALS	27	25	24	24

UTILITY PERSONAL (551)

TOWNSHIP	2017	2018	2019	2020
BIG CREEK	21	21	21	21
CLINTON	60	60	60	61
COMINS	5	5	5	4
ELMER	19	19	19	18
GREENWOOD	30	30	30	31
MENTOR	17	16	16	17
TOTALS	152	151	151	152

OSCODA COUNTY PERSONAL PROPERTY PARCEL COUNT TOTALS

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
475	475	485	498